The Saskatchewan
Water Appeal Board

Annual Report 2006–2007

Saskatchewan Water Appeal Board

2007-04666/

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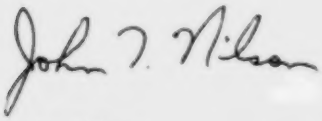
His Honour G.L. Barnhart
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 3V7

Dear Mr. Barnhart:

It is my pleasure to submit to you the Annual Report for the Water Appeal Board for the fiscal year ending March 31, 2007.

Respectfully submitted,



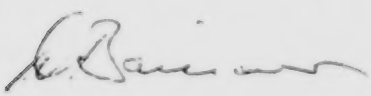
John Nilson
Minister, Department of Environment

Honourable John Nilson
Minister
Department of Environment
Legislative Building
Regina, Saskatchewan

Dear Mr. Nilson:

I am pleased to present the Annual Report of the Water Appeal Board for the fiscal year ending March 31, 2007.

Respectfully submitted,



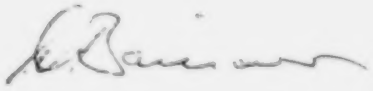
David G. Barisow
Chairperson

Chairperson's Comments

The decision that dates back to 1984 to establish the Water Appeal Board as a specialized administrative tribunal reflects the technical nature of questions that might be raised regarding the nature and extent of water and resource management problems. In this respect, the Water Appeal Board (WAB) plays an essential role to ensure the system is effective, while assuring a balance between conflicting interests. In practice "the rules of natural justice are honoured to ensure fairness to parties of an appeal."

Activity of the WAB in 2006-2007 was a reflection of the diminished number of appeals to be dealt with. Three new appeals were received. The Board formally heard two appeals and rendered two formal decisions. One hearing was formally convened, with the appeal being dismissed by decision of the board. One appeal remains in abeyance at the request of the appellant, pending efforts at getting regulatory approval for drainage works.

As the first term of the current Board draws to a close, I wish to express sincere appreciation to the other members of the Board for their participatory diligence and contributions. Above all, a special and deserved thank you is given to Board secretary Maggie Linton. The process of administrative justice was well served through the involvement of these talented individuals.



David G. Barisow
Chairperson

Board Members

Chairperson:	David G. Barisow 207 Williston Drive Regina, Saskatchewan S4X 2H3
Vice-Chairperson:	Gordon Young P.O. Box 233 Porcupine Plain, Saskatchewan S0E 1H0
Member:	Donna Strudwick P.O. Box 501 Balgonie, Saskatchewan S0G 0E0
Member:	Tim Thiele P.O. Box 642 Lumsden, Saskatchewan S0G 3C0
Member:	Theodore (Ted) Wiensz Box 2, Site 7, RR #1 Swift Current, Saskatchewan S9H 3X7

Table No. 1

Appeals/Hearings	2007	2006	2005	2004	2003
Waiting to be heard at beginning of year	2	7	3	6	7
New appeals filed	3	0	5	9	8
Appeals heard	2	4	1	10	5*
Appeals withdrawn and/or dismissed	1	1	—	—	4
Appeals filed but not accepted	—	—	—	2	—
Appeals waiting to be heard at year end	2	2	7	3	6
Appeals ordered to be heard or re-heard from the Queen's Bench	—	—	—	—	—
Appeals re-heard per Queen's Bench Order	—	—	—	—	—
Board meetings	10	7	3	12	12
Decisions rendered	2	4	4	10	4
Decisions rendered on appeals re-heard per Queen's Bench Order	—	—	—	—	—
Decisions outstanding	—	—	—	3	3
Saskatchewan Watershed Authority decisions affirmed	2	4	4	10	4
Saskatchewan Watershed Authority decisions varied or overturned	—	—	—	—	—
Decisions appealed to the Court of Queen's Bench	2	—	2	—	1

*Also: 1 prehearing
1 day to commence an appeal hearing which concluded in June, 2003

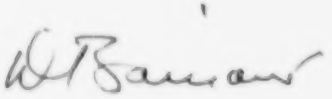
Board's Report

To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Provincial Auditor whose report follows.



Regina, Saskatchewan
May 16, 2007

David G. Barisow
Chairperson

Water Appeal Board Financial Statements
Year Ended March 31, 2007
Office of the Provincial Auditor
Regina, Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 2007 and the statements of operations and net assets, and cash flows for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
May 16, 2007

Fred Wendel, CMA, CA
Provincial Auditor

Water Appeal Board
Statement of Financial Position
As at March 31

	2007	2006
Financial Assets		
Cash	$ 33,174	$ 26,744
Accounts receivable	179	155
	33,353	26,899
Liabilities		
Accounts payable	83	4,316
Appellant deposits (Note3)	400	400
	483	4,716
Net Assets (Statement 2)	$ 32,870	$ 22,183

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Operations and Net Assets
For the Year Ended March 31

	2007		2006
	Budget	Actual	Actual
	(Note 6)		
Revenues:			
Grant from General Revenue Fund - Department of Environment	$74,000	$43,000	$ —
Interest	—	879	865
Appellant Fees (Note 3)	—	600	800
Other	—	751	1,098
	74,000	45,230	2,763
Expenses:			
Board honoraria	22,360	8,337	8,180
Travel and sustenance	11,920	4,078	4,166
Secretarial services	19,000	12,167	13,608
Professional fees	6,000	342	3,892
Office supplies	4,000	1,862	2,854
Meeting room rental	2,520	879	1,993
Office rental	4,200	4,417	4,180
Telephone	3,000	2,006	1,486
Amortization of capital assets	—	—	702
Accounting and printing services	1,000	455	455
Other	—	—	480
	74,000	34,543	41,996
Surplus (deficit) for the year	$ —	10,687	(39,233)
Net assets, beginning of year		22,183	61,416
Net assets, end of year—to Statement 1		$ 32,870	$ 22,183

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Cash Flows
For the Year Ended March 31

	2007	2006
Cash flows from (used in) operating activities:		
Grant from General Revenue Fund - Department of Environment	$ 43,000	$ —
Receipts from appellants	600	—
Receipts from customers	769	1,100
Interest received	836	892
Payments to board members for honoraria, travel and sustenance	(12,885)	(12,518)
Payments to appellants	—	(200)
Payments to suppliers	(25,890)	(25,335)
	6,430	(36,061)
Net increase (decrease) in cash	6,430	(36,061)
Cash, beginning of year	26,744	62,805
Cash, end of year	$33,174	$ 26,744

(See accompanying notes to the financial statements)

Water Appeal Board
Notes to the Financial Statements
March 31, 2007

1. Authority

The Water Appeal Board (Board) was established under *The Water Appeal Board Act*, on July 1, 1984. The purpose of the Board is to hear and determine appeals made pursuant to *The Saskatchewan Watershed Authority Act*, 2005.

Ongoing operations of the Board are dependent on the funding from the Government of Saskatchewan.

2. Significant Accounting Policies

These financial statements have been prepared using generally accepted accounting principles as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The following accounting policies are considered significant.

a) Revenue

The grant from the General Revenue Fund — Department of Environment is recognized as revenue when received or receivable.

b) Appellant Fees

Appellant deposits are recognized as appellant fee revenue when the appeals have been heard and decided against the appellant.

3. Appellant Deposits

Appellant deposits are held by the Board until the appeals have been heard and the decisions rendered. Once the decisions have been rendered by the Board these deposits are dealt with in one of two manners:

i) The deposit is returned if the appellant has been successful in his/her appeal.

ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had 2 appeals (2006 — 2 appeals) that are awaiting hearing and no appeals (2006 — 0 appeals) that are awaiting decision.

HONORARIA PAID Fiscal 2007

	D. Barisow	G. Young	D. Strudwick	T. Thiele	T. Wiensz	TOTAL
04/26/06	$470.00					
12/14/06	$1,175.00	$465.00		$465.00	$465.00	
01/17/07	$470.00	$310.00		$310.00	$310.00	
03/08/07	$1,292.50	$620.00		$465.00		
03/14/07					$465.00	
03/30/07	$822.50	$77.50		$77.50	$77.50	
	$4,230.00	**$1,472.50**	**$0.00**	**$1,317.50**	**$1,317.50**	**$8,337.50**

TRAVEL & SUSTENANCE Fiscal 2007

	D. Barisow	G. Young	D. Strudwick	T. Thiele	T. Wiensz	Secretary	Total
12/14/06	$131.40	$237.80		$473.78	$648.65	$131.40	
01/17/07	$140.98	$347.23		$367.86	$516.36	$140.98	
03/08/07	$33.80	$467.10		$80.00	$360.68		
	$306.18	**$1,052.13**		**$921.64**	**$1,525.69**	**$272.38**	**$4,078.02**

Water Appeal Board
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For the Year Ended March 31

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March 31, 2007

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4. Financial Instruments

The Board's financial instruments include accounts receivable, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments.

5. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

Category		2007	2006
Revenue	– Other	$ 751	$ 1,098
Expenses	– Office rental	4,417	4,180
	– Telephone	2,006	1,486
Accounts receivable		67	84
Accounts payable		—	97

The Board pays Provincial Sales Tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

6. Budget

These amounts represent the budget approved by the Water Appeal Board.